a first layer of foam attached to the inner moisture transfer material; and

a non-woven top sheet attached to the first layer of foam.

--10. The liner of claim 9, wherein the inner moisture transfer material is a double-sided fabric.

--11. The liner according to claim 10, wherein the first layer of foam and the non-woven top sheet are combined into a cellular elastomeric composite in which the non-woven top sheet is a backing to the first layer of foam, and wherein this composite is first formed before being attached to the inner moisture transfer material.

## --12. A liner comprising:

an inner moisture transfer material; and
a non-woven material attached to the inner moisture

transfer material.

--13. The liner according to claim 12, wherein the inner moisture transfer material is a double-sided fabric --